



## Employment Tax Workshops Scheduled

The office of Indian Tribal Governments has developed a series of intensive workshops to assist tribal employees with the knowledge necessary to address federal employment tax responsibilities. Issues covered include:

- Defining Employees vs. Independent Contractors
- Computing the correct taxes for payroll
- Completing Form 941 Quarterly Employment Tax Return
- Making federal tax deposits
- Due dates of tax returns
- Completing Forms W-2/W-3 and 1099/1096
- Reconciling Forms 941 and W-2 at year end
- Avoiding penalties
- Meeting rules for an Accountable Plan for Per Diem & Travel Reimbursements

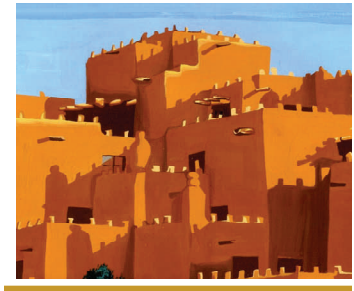
Many of these workshops also include outside speakers to address questions regarding unemployment and social security.

Workshops are currently scheduled in the following locations during the 3rd calendar quarter. You can register to attend by clicking on [ITG Education and Training](#), or on the same link in the left border of our Internet landing page at [www.irs.gov/tribes](http://www.irs.gov/tribes).

7/8/2009	Sacramento, California	9:00am-5:00pm
7/15/2009	Santa Rosa, California	9:00am-5:00pm
7/15-7/16/09	Spokane, Washington	8:00am-4:30pm
7/23/2009	Klamath, California	9:00am-5:00pm
7/28/2009	Reno, Nevada	9:00am-5:00pm
7/30/2009	Elko, Nevada	9:30am-5:30pm
8/12-8/13/09	Spokane, Washington	8:00am-4:30pm
8/18-8/19/09	Duluth, Minnesota	8:00am-4:30pm
9/22-9/23/09	Portland, Oregon	8:00am-4:30pm

### Upcoming Events

Consultation Listening Meeting	July 16th—Tulsa, Oklahoma
Consultation Listening Meeting	August 12th—Albuquerque, New Mexico



*...the workshops will assist tribal employees with the knowledge necessary to address federal employment tax responsibilities...*

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## **Payroll Resumption Emergency Procedures And Reporting Essentials (PREPARE)**

ITG has prepared a kit, and outlined a series of steps, to assist tribes when there has been an unforeseen interruption in payroll processing and/or federal tax reporting. If you are faced with this problem, the following actions will assist you in regaining control and restoring compliance:

### 24 Hours

- Determine your Employer Identification Number(s) (EIN)
- Contact your [Indian Tribal Governments \(ITG\) Specialist](#) at 202-283-9800
- Determine your Federal Tax Deposit (FTD) type: Monthly, Semiweekly, Next Day
- Determine when FTD is due – [Publication 3151, Understanding Federal Tax Deposits](#)
- Determine method used to make FTD – electronic or manual
- If electronic, locate existing [Electronic Federal Tax Payment System \(EFTPS\)](#) password
- Obtain [Publication 1518, IRS Tax Calendar](#)
- Obtain [Publication 15, Employer's Tax Guide](#)
- Obtain [Publication 15-T, New Wage Withholding Tables](#)
- Obtain [Publication 15-A, Employer's Supplemental Tax Guide](#)
- Obtain [Publication 15-B, Employer's Tax Guide to Fringe Benefits](#)
- Underlined items and additional information can be found at [www.irs.gov/tribes](http://www.irs.gov/tribes), or can be sent via overnight mail by contacting your ITG Specialist at 202-283-9800

### 1st Week

- Locate payroll records and determine payroll period
  - Determine type of payroll system: electronic, manual, payroll service provider
  - Identify distributions to tribal members, if any
  - Calculate proper income tax withholding amounts, if applicable
  - Identify any previous FTD's made
  - Discuss any IRS correspondence with your ITG Specialist
  - Determine your tax return due dates
  - If necessary, call 1-800-555-8778 to reset your EFTPS password
- Secure [Publication 4268, Indian Tribal Government Employment Tax Guide](#)

### 1st Month

- Review prior year information return filings
- Determine end of year electronic filing requirements and secure any necessary passwords
- Schedule an appointment with your ITG Specialist

### 1st Quarter

- Prepare and file applicable returns
- File any delinquent returns

Further information and assistance is available from your [Indian Tribal Governments \(ITG\) Specialist](#).



## Consultation Listening Meetings Scheduled for Tulsa and Albuquerque

The office of Indian Tribal Governments has scheduled two Consultation Listening meetings during the next calendar quarter.

The first meeting will be held on Thursday July 16th from 1:00pm-4:00pm in Tulsa at:

Doubletree Hotel at Warren Place  
6110 South Yale Avenue  
Tulsa, Oklahoma 74136

The second meeting will be held on Wednesday August 12th from 1:00pm-4:00pm in Albuquerque at:

Albuquerque Marriott  
2101 Louisiana Blvd NE  
Albuquerque, New Mexico 87110

These meetings are open to anyone, and we encourage attendance by all interested parties. We ask that attendees register through a link at [www.irs.gov/tribes](http://www.irs.gov/tribes) so that we can ensure we have adequate meeting space.

Meetings held over the past three years have led to meaningful changes in IRS procedures and have also allowed us to forward tribal concerns to other IRS functions and other federal agencies. We hope that those in the Tulsa and Albuquerque areas are able to participate in the upcoming meetings.

## New Contact Information for ITG Tip Program Coordinator

The Phoenix IRS office relocated on June 22nd. As a result, ITG Tip Coordinator Suzanne Perry has a new address and telephone number. Effective immediately, Suzanne's new telephone number is 602-636-9181, and her new mailing address is:

MS 7200 PHX:perry  
Internal Revenue Service  
TEGE:ITG  
4041 N. Central AVE STE 112  
Phoenix, Arizona 85012-5000

Please use this contact information for submission of any tip reports, and please call her with any questions you have in regard to tip reporting compliance, or your voluntary tip reporting agreement.



## **Important Notice for BSA E-Filers**

### **E-Filing Transitioned to Adobe Forms**

Effective June 27, 2009, BSA E-Filing transitioned to the use of Adobe forms. BSA E-Filing forms available for download from the BSA E-Filing Web site will be Adobe electronic forms. Benefits of using Adobe forms include improved form usability and enhanced validation.

PureEdge forms will no longer be available for download. The BSA E-Filing system will continue to accept and process IBM PureEdge versions of the BSA E-Filing forms through December 31, 2009. This period will allow current filers an opportunity to become familiar with and transition to the new Adobe forms.

Please note that BSA E-Filing users required use of Adobe Reader to read secure messages provided by BSA E-Filing beginning on June 27, 2009. A Transition Questions and Answers document is available on the BSA E-Filing Web site with information about how to download the compatible versions of Adobe Reader.

The transition impacts some users more than others:

- Filers who submit a single form (discrete filers) need to transition from PureEdge electronic forms and begin using Adobe-based electronic forms. Discrete filers who use templates (forms that have been pre-populated with selected data) need to create new templates using the Adobe forms.
- Filers who submit multiple forms (batch filers) via the Web browser will see a new cover or "header" page.
- There will be no impact to batch filers that use Connect:Direct to submit their BSA data (Secure Direct Transfer Mode Filers).

Please direct questions about the Adobe transition to the BSA E-Filing System Help Desk at 1-888-827-2778 (option 6) or via E-mail at [BSAEFilingHelp@notes.tcs.treas.gov](mailto:BSAEFilingHelp@notes.tcs.treas.gov). The Help Desk is available Monday through Friday 8:00 am – 6:00 pm ET. The BSA E-Filing homepage is located at <http://bsaefiling.fincen.treas.gov/>.

### **Want to Avoid Penalties?**

Are you incurring penalties? Do you want to eliminate penalties in the future?  
ITG has a "Helpful Hints to Avoid Penalties" job aid that can assist you.  
It's available by ordering our "Tax Tools for Tribes" CD-Rom via e-mail  
at [ITG.TaxTools@irs.gov](mailto:ITG.TaxTools@irs.gov).



## Former Tribal Chairman Pleads Guilty to Campaign Finance Violations and Fraud

The former chairman of the Mashpee Wampanoag Tribe was recently sentenced to prison following a guilty plea to violations of campaign finance law, along with tax, wire fraud and Social Security fraud, in connection with efforts to secure federal recognition for the Tribe. His plea related to a five count Information in which he admitted to illegal campaign contributions to members of Congress on behalf of the Tribe, embezzling funds from the Tribe, filing false tax returns for himself and the Tribe, and fraudulently receiving Social Security Disability Benefits.

Marshall committed these offenses in connection with his service from 2001 to 2007 as Chairman of the Mashpee Wampanoag Tribal Council, the Tribe's governing body. During his tenure, Marshall spearheaded the Tribe's effort to become officially recognized by the federal government, which would qualify the Tribe for an array of federal program benefits, and render it eligible under the Indian Gaming Regulatory Act to build a casino on its lands. According to the Information, beginning in 1999, the Tribe's push for recognition was underwritten by a Michigan-based investment company called AtMashpee LLC, which provided the Tribe millions of dollars for its operations and for legal, lobbying, and other professional services, in exchange for an equity stake in any casino the Tribe might ultimately build. Among other services, the Tribe's attorneys filed a lawsuit against the Department of the Interior ("DOI") to force DOI to act on the Tribe's recognition petition, which the Tribe claimed had been unduly delayed. The Tribe also hired lobbyists to make the Tribe's case before members of Congress and their staffs in the hope that they would encourage the DOI to act favorably on the petition.

In late 2001, Marshall hired a political consultant to coordinate the Tribe's lobbying and public relations activities, and that the consultant answered to Marshall and worked directly with the Washington, D.C.-based lobbyists paid for by AtMashpee.

In mid-2002, Marshall concluded that the lobbyists had failed to build sufficient political pressure in Congress for the Tribe's petition. In or about September 2002, after consulting with another officer of the Tribal Council, Marshall decided to replace the lobbyists and directed the political consultant to find a Washington, D.C. lobbyist who would be more effective in presenting the Tribe's case for recognition to relevant federal officials, including Members of Congress and officials in the DOI. Consistent with Marshall's directive, the political consultant contacted an associate of lobbyist Jack A. Abramoff to determine whether Abramoff would be interested in providing lobbying services on behalf of the Tribe.

In early-2003, Abramoff and his team of lobbyists began to work for the Tribe and focused their efforts on contacting members of Congress and senior officials in the DOI concerning the status of the Tribe's recognition petition. The Information alleges that, in or about January 2003, Marshall, along with the political consultant and another officer of the Tribal Council, met with Abramoff and his associates concerning the Tribe's lobbying strategy. Abramoff advised them that in order to advance its recognition effort, the Tribe needed to make significant political contributions to certain Members of Congress so that they might build political pressure on the DOI to act favorably on the Tribe's petition.

.....continued on page 6

### **Reporting Abuses/Schemes**

We continue to work with tribes and tribal officials to address financial abuses and schemes being promoted in Indian country. Working together can help ensure the integrity of tribal finances, and eliminate the threats posed by individuals with schemes that appear "too good to be true" and often are.

If you are aware of financial impropriety, or of a promoter advocating a scheme that appears highly suspect, you can contact the ITG Abuse Detection and Prevention Team at (716) 686-4860, or via e-mail at [tege.itg.schemes@irs.gov](mailto:tege.itg.schemes@irs.gov)



....continued from page 5

Around the same time, the political consultant, and certain other professionals hired by the Tribal Council, told Marshall that they preferred to be paid directly by the Tribal Council, rather than by AtMashpee. Marshall then arranged to have AtMashpee fund the Tribal Council for the payment of such services, and that such funds would be deposited into an account in the name of the Mashpee Fisherman's Association, a defunct corporation which Marshall and another officer of the Tribal Council were authorized signatories. The account had been dormant for several years up to that point.

From 2003 to 2007, AtMashpee paid approximately \$4 million into the Fisherman's Account, a sum that Marshall willfully omitted from the Tribal Council's federal tax returns. Marshall used most of the money to pay for legal, lobbying and public relations expenses in connection with the Tribe's recognition effort. The Tribe's lobbyists included Abramoff until in or about 2004, and thereafter, Abramoff's former associates, who lobbied members of Congress and DOI officials concerning the Tribe's petition. They also included lobbyists and a public relations firm in Boston to make the case before state legislators and other state officials that once the Tribe became federally recognized, the state should enter into a compact with the Tribe that would permit it to operate a casino.

In consultation with Abramoff and his team as well as the Boston-based lobbyists, the political consultant recommended on numerous occasions to Marshall which state and federal legislators should receive campaign contributions. To finance these contributions, Marshall turned to the Tribal Council funds in the Fisherman's Association account. Beginning in or about 2003 and continuing through 2006, Marshall used funds in the Fisherman's Association account to make campaign contributions to various elected officials in order to curry favor for the Tribe's recognition petition and its effort to build a casino on tribal land.

Marshall was aware that federal law prohibited corporations, including the Tribal Council, from making contributions to federal campaigns. In order to disguise the fact that the Tribal Council was making contributions to federal campaigns, Marshall solicited various individuals to act as straw contributors, including members of his family and officers of the Tribal Council. In each instance, Marshall asked the straw contributor to write a check to a candidate's reelection committee, insisting that the contribution was necessary to further the Tribe's recognition effort and promising the straw contributor that the Tribal Council would reimburse him or her for the contribution. Marshall himself also made such straw contributions.

From 2003 to 2007, Marshall caused the Tribal Council, through payments from the Fisherman's Association account, to reimburse straw contributors a total of \$49,950.00 in federal campaign contributions, and another \$10,550.00 in straw contributions to elected state officials. Marshall paid all of the reimbursements by check or cash drawn from the Tribal Council funds in the Fisherman's Association account.

During the same period, Marshall used funds in the Fisherman's Association account for personal expenses, knowing that the funds belonged to the Tribal Council. Specifically, Marshall spent approximately \$380,000 from the Fisherman's Association account on such personal expenses as groceries, vacation trips, tuition payments for his daughter, restaurant tabs, home repairs, home mortgage payments and jewelry. Marshall willfully failed to report these expenses as personal income on his tax returns.

Marshall also pleaded guilty to fraudulently receiving social security disability benefits. Marshall had received benefit payments since the late 1980's based on his representations to the Social Security Administration that he was unable to work as a result of a disability. In 2000, Marshall began working full-time for the Tribal Council as its chairman, earning an annual salary of approximately \$40,000. He refrained from disclosing his employment status to the Administration, however, knowing that it would have rendered himself ineligible to receive further benefits. He thereafter collected approximately \$10,000 a year in benefits.



## Employment Tax Corner

### MID-YEAR PAYROLL RECONCILIATION

We are approaching the middle of 2009. I know you are asking...."What can I do to make my end of year employment taxes easier?"

I'm glad you ask, because, there are a number of things you can be doing now that will pay great benefits to you at the year end. The First Two Quarters of the year are done. You should have submitted your first and second quarters' Form 941's and made your monthly employment tax deposits at the bank or through EFTPS. If you have not done both of those things then do them immediately. Once you have your Form 941's filed and your deposits made, then we can do our Mid-Year Payroll Reconciliation.

What do you need to do to reconcile the first half of the year? You need your first two quarterly Form 941's. You need your payroll records and you need a big cup of coffee (optional). The easiest way to accomplish the reconciliation is on a spreadsheet. Using your payroll journals (spreadsheets) for each month, you fill in the blanks below.

2009	Gross	Fed. Inc. Tax	Social Sec	6.2%		1.45%
<u>Month</u>	<u>Wages</u>	<u>Withheld</u>	<u>Wages</u>	<u>Social Sec</u>	<u>Medicare</u>	<u>Medicare</u>
Jan	\$5000	\$195	\$2000	\$124	\$2000	\$29
Feb	\$5000	\$195	\$2000	\$124	\$2000	\$29
Mar	\$5000	\$195	\$2000	\$124	\$2000	\$29
Apr	\$5000	\$195	\$2000	\$124	\$2000	\$29
May	\$5000	\$195	\$2000	\$124	\$2000	\$29
Jun	<u>\$5000</u>	<u>\$195</u>	<u>\$2000</u>	<u>\$124</u>	<u>\$2000</u>	<u>\$29</u>
TOTALS	\$30000	\$1170	\$12000	\$744	\$12000	\$174

**Trick Question:** Why is Social Security Wages and Medicare wages LESS than Gross Wages? Because the President, Vice-President and Secretary-Treasurer are NOT subject to the Social Security and Medicare tax. But, of course, you knew that!

Now that we have the payroll totals, what do we compare them to in our Mid-Year Payroll Reconciliation? Well, let's turn to the next page and see!



## Employment Tax Corner

### MID-YEAR PAYROLL RECONCILIATION (Continued)

<b>2009 Form 941</b>	<b>Gross Wages</b>	<b>Fed. Inc. Tax Withheld</b>	<b>Social Sec Wages</b>	<b>12.4% Social Sec Tax</b>	<b>Medicare Wages</b>	<b>2.9% Medicare Tax</b>
<b>Quarter 1</b>	<b>\$15000</b>	<b>\$585</b>	<b>\$6000</b>	<b>\$744</b>	<b>\$6000</b>	<b>\$174</b>
<b>Quarter 2</b>	<b>\$15000</b>	<b>\$585</b>	<b>\$6000</b>	<b>\$744</b>	<b>\$6000</b>	<b>\$174</b>
<b>941 Totals</b>	<b>\$30000</b>	<b>\$1170</b>	<b>\$12000</b>	<b>\$1488</b>	<b>\$12000</b>	<b>\$348</b>
<b>Divide SS And Medi by 2</b>				<b>\$744</b>		<b>\$174</b>
<b>Match the Totals From</b>						
<b>Payroll</b>	<b>\$30000</b>	<b>\$1170</b>	<b>\$12000</b>	<b>\$744</b>	<b>\$12000</b>	<b>\$174</b>

We divide the Social Security Tax and the Medicare Tax by two because our payroll records show only the amount withheld from the Employees' checks. The other half is paid by the employer. So, to match our payroll and Form 941 totals we have to make the adjustment. We will do the same process at the end of the year, but, we will match our numbers to the Form W-2's and W-3, also.

The Last Two Quarters are at hand. You need to file your Form 941's on-time and make your deposits timely. The Third Quarter Form 941 is due October 31st and the Fourth Quarter Form 941 is due January 31, 2010. Deposits are due monthly. Don't let your Chapter get behind and have to pay all those late penalties.

Need help with the mid-year reconciliation or any other topic? Just call your ITG Specialist listed on Page 10.



## Tax News For You!

### Individual Tribal Member Information

**WOW!** Do we have some great news for taxpayers. There are a number of new tax breaks that are actually designed to help the “Regular Guy.” **The American Recovery and Reinvestment Act has some good deals for taxpayers!**

**MAKING WORK PAY.** “Making Work Pay” is a refundable tax credit of up to \$400, or up to \$800 if you’re filing a joint return. It’s automatically added to your paycheck through less tax withholding. The credit amount starts phasing out if you make more than \$75,000, or \$150,000 if you’re filing a joint return. So, you can get the credit now in your paycheck and you don’t have to do a thing. Or get it on your tax return next year if you don’t have taxes withheld by an employer.

**NEW VEHICLE.** You just bought a brand new car! Did you know that you may be able to deduct the state and local taxes? That’s right. There is a new tax break in 2009 that allows you to buy a new car and deduct the state taxes; a deduction for state and local sales and excise taxes or other fees you pay when you buy a new car, light truck, motor home or motorcycle through 2009. The deduction is limited to the first \$49,500 of the vehicle purchase price. The amount of the deduction starts phasing out if you make more than \$125,000, or \$250,000 if you’re filing a joint return.

**ENERGY CREDIT.** Here’s what you can do to get a 30 percent tax break of up to \$1,500. Add insulation, energy-efficient exterior windows, doors or skylights, or heating and cooling systems. You also get a 30 percent tax break with no dollar limit for alternative energy equipment like solar water heaters, geothermal heat pumps and small wind turbines. And to spruce up your driveway or garage, you could get a tax credit for buying certain electric vehicles.

**HOME CREDIT.** A tax credit of up to \$8,000 if you’re a first-time homebuyer. That means you haven’t owned a home in the past three years, and your spouse hasn’t either if you’re married. The credit amount starts phasing out if you make more than \$75,000, or \$150,000 if you’re filing a joint return. So you can buy now, but before December 1, 2009, and get cash back on your tax return.

**EDUCATION CREDIT.** The American Opportunity Credit is worth up to \$2,500 of the cost of tuition and related expenses. You can claim it on your 2009 and 2010 tax returns. The credit amount starts phasing out if you make more than \$80,000, or \$160,000 if you’re filing a joint return. Even if you don’t make enough money to file a return, file anyway because you may get up to \$1,000 back. And if you have a section 529 college savings plan, you can spend those funds on a computer that’s used for college.

**Got Internet?** You can go to **WWW.IRS.GOV/Recovery** for more information.



## **Your Indian Tribal Governments Specialists**

Sometimes you just need a little help and other times you need more. ITG has assigned a Specialist to each of the Navajo Nation Agencies and Chapters. The following Specialists are your first-line IRS contacts:

Eastern Agency	Marvin E. Millsap (505) 837-5613 (Temporary) Fax (505) 837-5654 Email: Marvin.E.Millsap@IRS.GOV
Northern Agency	Bruce M. Arnoldussen (602) 636-9189 Fax (602) 624-9188 Email: Bruce.M.Arnoldussen@IRS.GOV
Western Agency	Theresa Nosie (480) 503-7318 Fax (480) 503-7320 Email: Theresa.S.Nosie@IRS.GOV
Chinle Agency	Aaron Coleman (602) 207-8751 Fax (602) 207-8002 Email: Aaron.H.Coleman@IRS.GOV
Ft. Defiance Agency	Tricia L. Miller (520) 205-5022 (Temporary) Fax (520) 670-4823 Email: Tricia.L.Miller@IRS.GOV

Feel free to contact any or all of them if you need assistance. If you can't reach any of the Specialists, just call our Manager: Anita Gentry at (505) 837-5573, Fax (505) 837-5654, or Email: Anita.D.Gentry@IRS.GOV.

## **Self-Assess Your Federal Tax Compliance Risks**

Tribal entities can now self-assess their federal tax compliance and work with ITG to address any problems they uncover. Entities electing to participate receive a fillable template from ITG, and are provided with the name of a local ITG Specialist who will serve as their resource during the process.

Information on the program, as well as an on-line request form, is available through the "Enhancing Federal Tax Compliance" link on the right-hand of the ITG web site landing page at [www.irs.gov/tribes](http://www.irs.gov/tribes),

## **Tax Tools for Tribes**

You can order our comprehensive reference CD-ROM containing Publication 4268 (Employment Tax Guide for Tribes), Publication 3908 (Gaming Tax Law for Indian Tribal Government), Publication 15 (Employer's Tax Guide), Publication 15-A (Employer's Supplemental Tax Guide), ITG News issuance for your area for the last 8 quarters, a "primer" for federal tax issues affecting individual Native Americans, and a guide on "Helpful Hints to Avoid Penalties".



## Message from the Director

The summer of 2009 finds us in the midst of challenging times. The country continues to experience difficult economic times, and many of the things that have formed the foundation of our economic system are in the midst of major change.

In response to these challenges, Congress has enacted numerous bills designed to have a positive economic impact and stimulate economic growth. Some of these involve bonding authority to assist governments in getting “shovel-ready” projects underway. Others provide new tax credits, while still others address the direct creation of new jobs.

One of the new laws that affects tribal bonds required the Service to develop rules on how to best allocate the bonding limit. We solicited input from tribes, and I want to thank all of you who took the time to provide your input and ideas. I can assure you that it was reviewed and fully considered as the Service worked through this difficult task.

Another major change involves COBRA, the provision that requires certain employers to permit continuation of medical insurance for employees who have lost their job. Under the new law, in certain circumstances the federal government will provide credits to employers who pay up to 65% of the premium cost for the affected employees. Unfortunately, the reimbursement provision as enacted does not cover employees who were under tribal governmental benefit plans. However, tribes are also not required to provide COBRA coverage for such employees.

Another significant change involved the FY 2009 budget for the IRS. As a result of a significant increase in funding, ITG has been able to hire 17 new employees. This has not only allowed us to replace employees who had retired or otherwise left ITG in recent years, but also to have a slight staffing increase over our historic level. Many of you may have a new ITG Specialist assigned to your tribe, as soon as the new employees complete an extensive training program. This increase in staffing will permit us to continue the level of service necessary to provide a balanced approach to federal tax compliance for tribes, including the ability to conduct ongoing tax training for tribal employees, and the ability to increase our resources to address the most egregious noncompliance through our Abuse Detection and Prevention Team.

As always, I welcome your feedback and further suggestions on how we can best address federal tax administration needs for Tribes. I can be contacted at any time at 202-283-9800, or via e-mail at [Christie.Jacobs@irs.gov](mailto:Christie.Jacobs@irs.gov).

*Christie Jacobs*



# Federal Tax Calendar for Third Quarter 2009

## July 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 * Make a deposit for 6/24-6/26	2	3 * Make a deposit for 6/27-6/30	4
5	6	7	8 * Make a deposit for 7/1-7/3	9	10 * Make a deposit for 7/4-7/7  Employees report June tip income to employers if \$20 or more	11
12	13	14	15 * Make a deposit for 7/8-7/10 ** make a deposit for June if under the monthly deposit rule	16	17 * Make a deposit for 7/11-7/14	18
19	20	21	22 * Make a deposit for 7/15-7/17	23	24 * Make a deposit for 7/18-7/21	25
26	27	28	29 * Make a deposit for 7/22-7/24	30	31 * Make a deposit for 7/25-7/28	

## August 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5 * Make a deposit for 7/29-7/31	6	7 * Make a deposit for 8/1-8/4	8
9	10 Employees report July tip income to employers if \$20 or more	11	12 * Make a deposit for 8/5-8/7	13	14 * Make a deposit for 8/8-8/11	15
16	17 ** make a deposit for July if under the monthly deposit rule	18	19 * Make a deposit for 8/12-8/14	20	21 * Make a deposit for 8/15-8/18	22
23	24	25	26 * Make a deposit for 8/19-8/21	27	28 * Make a deposit for 8/22-8/25	29
30	31					

\* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

\*\*= Make a Monthly Deposit if you qualify under that rule.

12 NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.



## September 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2 * Make a deposit for 8/26-8/28	3	4 * Make a deposit for 8/29-9/1	5
6	7	8	9	10 * Make a deposit for 9/2-9/4  Employees report August tip income to employers if \$20 or more	11 * Make a deposit for 9/5-9/8	12
13	14	15 ** make a deposit for August if under the monthly deposit rule	16 * Make a deposit for 9/9-9/11	17	18 * Make a deposit for 9/12-9/15	19
20	21	22	23 * Make a deposit for 9/16-9/18	24	25 * Make a deposit for 9/19-9/22	26
27	28	29	30 * Make a deposit for 9/23-9/25			

File Form 730 for  
wagers received  
during August

\* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

\*\*= Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.

### Return Filing Dates

#### July 1st

- > File Form 11-C to register and pay the annual tax if you are in the business of taking wagers

#### July 31st

- > File Form 941 for the 2nd quarter of 2009. If all deposits paid on time and in full, file by August 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during June.

#### August 31st

- > File Form 730 and pay the tax on applicable wagers accepted during July.

#### September 30th

- > File Form 730 and pay the tax on applicable wagers accepted during August.



## Special Message from the Southwest Indian Tribal Governments Group Manager

The Southwest ITG Group is changing, growing and working hard to provide the best service to Tribal Governments in the four corner's States. There have been changes due to; a detail of a specialist, a retirement, and hiring of new employees. Our goal during this transition is to continue to provide excellent service and federal tax products to Tribal Governments.

Lonnette Graham, ITG Specialist is on a detail with Governmental Entities for the next two years and will not be available for assistance. We wish her well in her new position and know that her customers will continue to receive excellent service from their new specialists. Please refer to the Tribal Assignments page in this issue of the newsletter to ensure that you have current contact information for your tribal specialist.

We are very happy to announce that we have hired two new Arizona specialists and one New Mexico specialist who bring a variety of tax law and tribal experience with them to their positions. I hope that you will be as excited as I am to work with these new ITG Specialists.

In the Phoenix office we have Bruce Arnoldussen, who has worked with local and tribal governments before in his career. He will join ITG Specialists Theresa Nosie and Aaron Coleman working with tribes in the area. In the Tucson office we have Tricia Miller, who comes to us from the Arizona Auditor General's Office. Tricia will be working with Michelle Risk to provide federal tax assistance to our Tribal Government customers in southern Arizona and New Mexico. In Albuquerque, Marvin Millsap who is coming to us from the Arizona Corporate Commission will be joining Jimmy Crook in ensuring that New Mexico Tribal Governments receive timely federal tax assistance.

You may not find these new hires in the office much over the next three months due to extensive training on Indian Tribal Governments and their unique relationship with the Internal Revenue Service. So please remember to contact me if your e-mail has not been returned within 24 hours, or your specialist is unavailable. As soon as possible, your specialist will be sending a introduction letter to the tribes that will include their phone numbers.

Thank you,

*Anita Gentry*